

# SENATE . . . . . No. 2226

---

## The Commonwealth of Massachusetts

PRESENTED BY:

**Thomas P. Kennedy**

*To the Honorable Senate and House of Representatives of the Commonwealth of Massachusetts in General Court assembled:*

The undersigned legislators and/or citizens respectfully petition for the passage of the accompanying bill:

An Act relative to extending the deadline for mailing quarterly tax bills.

PETITION OF:

NAME:

Thomas P. Kennedy

DISTRICT/ADDRESS:

Second Plymouth and Bristol

# The Commonwealth of Massachusetts

**In the Year Two Thousand and Nine**

An Act relative to extending the deadline for mailing quarterly tax bills.

*Whereas*, the deferred operation for this act would tend to defeat its purpose, which is forthwith to make, in part, to provide forthwith for an extension of the deadline to mail certain tax bills in cities and towns, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

*Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:*

1           Notwithstanding section 57C of chapter 59 of the General Laws, for fiscal year 2010, an  
2   actual tax bill issued upon the establishment of the tax rate for the fiscal year, after credit is given  
3   for any preliminary tax payments previously made, shall be due and payable in 2 installments in  
4   the case of cities and towns with quarterly payments and 1 installment in the case of cities and  
5   towns with semi-annual payments. For cities and towns with quarterly payments, the first  
6   installment shall be due and payable on February 1, 2010, or 30 days after the actual real estate  
7   tax bills are mailed, whichever is later, and the second installment shall be due and payable on  
8   May 1, 2010, after which dates, if unpaid, they shall become delinquent. For cities and towns  
9   with semi-annual payments, the installment shall be due and payable on April 1, 2010, after  
10   which date, if unpaid, it shall become delinquent.

11           If the actual tax bills issued in fiscal year 2010 shall not be mailed by January 30, 2010,  
12 then, upon the establishment of the tax rate, there shall be a single actual tax bill due and payable  
13 on May 1, 2010 or 30 days after the date of mailing, whichever is later. That tax bill shall  
14 represent the full balance owed after credit is given for the preliminary tax payments previously  
15 made.

16           This section shall apply to a city or town that accepts it by vote of its city or town  
17 council, subject to its municipal charter, or its board of selectmen.